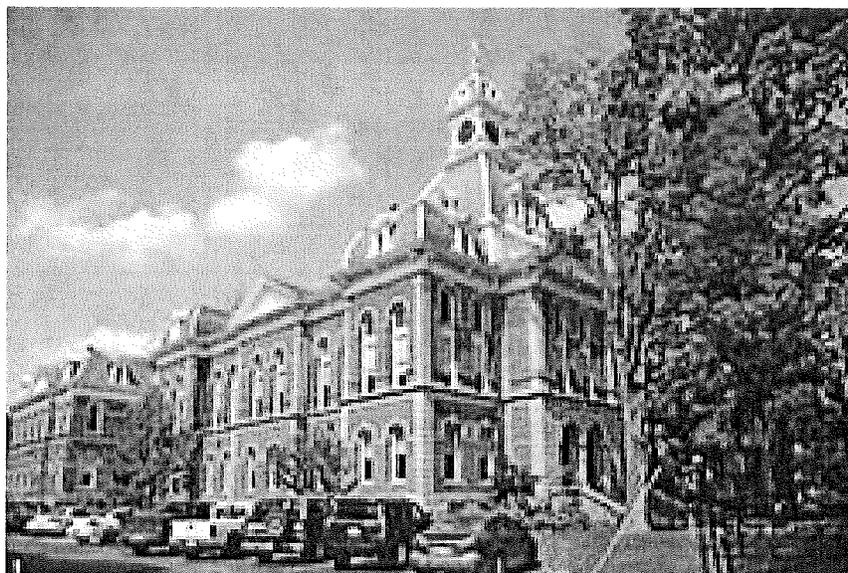


# WARREN COUNTY



## AUDITORS REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2023

COUNTY AUDITORS

SUZANNE SWANSON, THOMAS BROWN, HELEENA SWANSON

WARREN COUNTY ELECTED AUDITORS REPORT  
AUDIT PERIOD 1/1/2023 - 12/31/2023

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WARREN COUNTY  
GENERAL FUND BALANCE SHEET  
2023 YEAR ENDED DECEMBER 31

<u>ASSETS</u>	<u>2023</u>	<u>2022</u>
1001 CHECKING	976,829.54	974,439.70
1050 SAVINGS (CNB RESERVE ACCOUNT)	1,789,917.00	1,248,055.99
1099 UNDEPOSITED FUNDS	0.00	0.00
1086 ESCHEATS CASH	(89.27)	(89.27)
1087 EE EVENTS	96.34	96.34
1105-7 COURTS, MDJ	515.32	515.32
1112-3 PETTY CASH ADULT & JUVENILE PROBATION	156.61	156.61
1115 PETTY CASH SHERIFF	899.03	899.03
1116 PETTY CASH JAIL	874.57	874.57
2 E911 & HAZMAT	(184,737.02)	(90,322.33)
8 BRIDGE IMPROVEMENT	203,230.55	213,723.18
10 OPEN SPACE FUND	88,798.83	52,520.99
12 CDBG	64,391.96	74,199.09
13 HAVA TITLE 11	36,343.62	36,343.62
16 HOUSING TRUST	36,719.42	58,773.04
18 PROTHONOTARY AUTOMATION	779.67	5,774.90
19 COUNTY RECORDS IMPROVEMENT	23,989.65	16,751.65
20 EMERGENCY MANAGEMENT AGENCY	(86,424.41)	0.00
1201 ACCOUNTS RECIEVABLE	(\$162,215.03)	(\$151,767.90)
1121 PETTY CASH TAX CLAIM	631.00	631.00
1122 PETTY CASH-TREASURY-STATE LICENSE BANK ACCT.	800.00	800.00
1123 PETTY CASH ASSESSMENT	149.18	149.18
1128 PETTY CASH HUMAN SERVICES	82.48	82.48
1200 ACCOUNTS RECEIVABLE	3,789,449.88	3,784,814.70
1300 DUE TO/ FROM OTHER GOV. HS	247,881.00	247,881.00
1301-30 DUE TO/ FROM OTHER FUNDS	-21,633.65	-5,531.00
<b>TOTAL ASSETS</b>	<u>\$6,807,436.27</u>	<u>\$6,469,571.89</u>

<u>LIABILITIES</u>		
2100-25 ACCRUED PAYROLL	309,616.97	118,007.07
1086 ESHEAT EXPENDITURE	2,256.84	1,651.13
1399 DUE TO OTHER FUNDS	0	1,142,813.29
2000 ACCOUNTS PAYABLE	(\$211,181.78)	\$98,469.76
2400-1 ABM LOANS	(441,500.00)	(217,000.00)
2402 MOTOROLA LOAN	(417,024.00)	(208,592.06)
2403 USDA RURAL DEVELOPMENT LOAN	(11,616.99)	(5,750.75)
2100-25 UNAVAILABLE PROPERTY TAX REVENUE	674,629.00	674,629.00
<b>TOTAL LIABILITIES</b>	<u>(94,819.96)</u>	<u>1,604,227.44</u>
CHANGE IN NET ASSETS	\$734,866.69	-\$224,558.13
FUND BALANCE- JANUARY 1,	6,167,389.54	5,089,902.58
ADJUSTED FUND BALANCE	<u>6,902,256.23</u>	<u>4,865,344.45</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$6,807,436.27</u>	<u>\$6,469,571.89</u>

WARREN COUNTY  
GENERAL FUND REVENUES  
JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>TAXES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>OVER(UNDER)</u>
3100 CURRENT REAL ESTATE	\$9,574,581.21	\$9,435,889.00	\$138,692.21
3125 DELINQUENT REAL ESTATE	\$731,817.53	\$1,000,000.00	(\$268,182.47)
21 3421 DELINQUENT REAL ESTATE (TAX CLAIM)	415,968.22	1,200,000.00	(\$784,031.78)
3150 PENALTIES & INTEREST	59,606.66	60,000.00	(\$393.34)
3200 REAL ESTATE TAXES REFUND (APPEALS)	(97,835.72)	0.00	(\$97,835.72)
<b>TOTAL TAXES</b>	<u>\$10,684,137.90</u>	<u>\$11,695,889.00</u>	<u>(\$1,011,751.10)</u>
<b>LICENSES &amp; PERMITS</b>			
22 3200 SMALL GAMES OF CHANCE	14,475.00	12,000.00	2,475.00
26 3314 PLANNING & ZONING	11,810.00	13,000.00	(1,190.00)
<b>TOTAL LICENSES &amp; PERMITS</b>	<u>\$26,285.00</u>	<u>\$25,000.00</u>	<u>\$1,285.00</u>

<u>INTERGOVERNMENTAL REVENUES</u>				ACTUAL	BUDGET	OVER (UNDER)
<u>FEDERAL</u>						
20	18	3310	EMERGENCY MANAGEMENT PG GRANT	61,255.00	47,308.00	13,947.00
	12	3311	ADULT PROBATION	195,538.63	0.00	195,538.63
	13	3320	JUVENILE PROBATION	28,430.10	30,000.00	(1,569.90)
	4	3325	HOUSING AUTHORITY	7,683.68	9,500.00	(1,816.32)
	4	3326	HIGHWAY SAFETY DUI CHECK POINT	0.00	0.00	0.00
	4	3332	BRIDGE INSPECTION	0.00	0.00	0.00
	4	3334	COMM DEVELOPMENT BLOCK GRANTS	0.00	0.00	0.00
	2	3338	PUBLIC UTILITY REALTY TAX (PURTA)	8,170.49	10,000.00	(1,829.51)
	4	3340	TRANSIT AUTHORITY	201,928.50	175,000.00	26,928.50
	4	3343	FEDERAL LANDS	395,495.61	380,000.00	15,495.61
<b>TOTAL FEDERAL</b>				<b>\$898,502.01</b>	<b>\$651,808.00</b>	<b>\$246,694.01</b>
<u>STATE</u>						
	12	3311	ADULT PROBATION	0.00	0.00	0.00
	13	3320	JUVENILE PROBATION	28,430.10	30,000.00	(1,569.90)
	5	3330	COMM OF PA. COURTS	78,288.37	0.00	78,288.37
	10	3402	SHALE LEGACY- OPEN SPACE FUNDS	45,520.99	25,000.00	20,520.99
	8	3402	SHALE GAS LEGACY- BRIDGE IMPROVEMENT	75,199.87	40,000.00	35,199.87
	12	3402	CDBG REVENUE	3,368.72	309,417.00	(306,048.28)
	20	3388	ELECTIONS Act 88	135,706.77	135,000.00	706.77
	26	3315	PLANNING & ZONING	0.00	8,000.00	(8,000.00)
	4	3333	PLANNING & ZONING	8,900.00	0.00	8,900.00
	4	3335	SECURE RURAL SCHOOLS (CFDA 10.665)	569,836.05	520,000.00	49,836.05
	17	3336	ACT 122 - CORONER	12,800.00	7,000.00	5,800.00
	4	3337	TRANSIT AUTHORITY	\$201,928.50	\$175,000.00	\$26,928.50
	4	3341	HOMELESS ASSISTANCE PROGRAM	58,056.00	58,056.00	0.00
	4	3342	TEFAP-DONATED FOOD GRANT	1,865.85	1,000.00	865.85
2	19	3402	E-911	959,377.95	900,000.00	59,377.95
	13	3413	JUVENILE PROBATION	93,998.00	93,998.00	0.00
	20	3418	HAZ MAT RESPONSE FUND	0.00	20,000.00	(20,000.00)
20	18	3402	HAZ MAT GRANT	2,024.07	0.00	2,024.07
27	1	3402	OPIOD ABATEMENT REVENUE	128,531.97	0.00	128,531.97
	12	3451	INTERMEDIATE PUNISHMENT GRANT	209,247.04	254,775.00	(45,527.96)
	12	3452	PCCD GRANT IN AID	12,900.00	51,600.00	(38,700.00)
	12	3453	PCCD GRANT PRE-TRIAL	20,725.00	41,453.00	(20,728.00)
	12	3454	TREATMENT COURT GRAND	3,496.74	10,000.00	(6,503.26)
<b>TOTAL STATE</b>				<b>\$2,650,201.99</b>	<b>\$2,680,299.00</b>	<b>(\$30,097.01)</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>				<b>\$3,548,704.00</b>	<b>\$3,332,107.00</b>	<b>\$216,597.00</b>

<u>CHARGES FOR SERVICES</u>				ACTUAL	BUDGET	OVER (UNDER)
<u>GENERAL GOVERNMENT - ALL OTHER</u>						
	4	3401	HOTEL TAX ADMINISTRATION FEE	11,072.16	10,000.00	1,072.16
	2	3402	FINANCIAL & ADMINISTRATION SERVICES	312,462.77	55,000.00	\$257,462.77
	18	3416	HAZ MAT CHEMICAL FEES	16,700.00	16,925.00	(\$225.00)
	26	3314	PLANING & ZONING LICENSES & PERMITS	11,810.00	13,000.00	(\$1,190.00)
	17	3417	CORONER ACT 122 & OTHER GRANT REV.	12,913.72	20,000.00	(\$7,086.28)
20	18	3418	HAZ MAT PLANNING & RESPONSE FEES	0.00	20,000.00	(20,000.00)
	19	3400	REVENUE E911- FOREST COUNTY	46,780.72	46,700.00	80.72
	21	3421	TAX CLAIM BUREAU	415,988.22	1,200,000.00	(784,031.78)
20	25	3425	REGISTER & RECORDER REVENUE	\$213,968.64	\$265,000.00	(\$51,031.36)
2	25	3425	RECORDER OF DEEDS	213,968.64	265,000.00	(51,031.36)
	23	3426	ASSESSMENT SALE OF MAPS	52,609.61	42,000.00	10,609.61
	22	3440	TREASURER'S OFFICE REVENUE	9,317.30	15,000.00	(5,682.70)
<b>TOTAL GENERAL GOVT. OTHER</b>				<b>\$1,317,571.78</b>	<b>\$1,968,625.00</b>	<b>(\$651,053.22)</b>

<u>GENERAL GOVERNMENT - JUDICIAL</u>				ACTUAL	BUDGET	OVER (UNDER)
5	3405	CLERK OF COURTS - COSTS		\$32,778.86	\$30,000.00	\$2,778.86
5	3407	FOREST COUNTY REVENUE- COURTS		\$27,153.60	\$30,000.00	(\$2,846.40)
14	3414	PROTHONOTARY		64,702.04	70,000.00	(\$5,297.96)
17	3336	CORONER - CREMATION		12,800.00	7,000.00	\$5,800.00
6	3406	MDJ WARREN -SERVER & FINES		10,587.18	7,000.00	3,587.18
6	3407	MDJ COURT COSTS WARREN		39,066.03	45,000.00	(5,933.97)
7	3406	MDJ SERVER FEES CONEWANGO		1,630.17	14,000.00	(12,369.83)
7	3407	MDJ COURT COSTS CONEWANGO		34,466.33	30,000.00	4,466.33
8	3408	MDJ YOUNGSHVILLE SERVER & FINES		3,043.02	2,500.00	543.02
8	3411	MDJ COURT COSTS YOUNGSHVILLE		33,374.19	30,000.00	3,374.19
14	3405	CLERK OF COURTS- COST		44,202.16	90,000.00	(45,797.84)
14	3406	CLERK OF COURTS -FINES		10,000.00	10,610.45	(610.45)
15	3412	CENTRAL BOOKING		31,956.85	30,000.00	1,956.85
13	3413	JUV PROBATION - SUPERVISION		93,998.00	93,998.00	0.00
15	3015	SHERIFF PROGRAM REVENUE		300,654.44	250,000.00	50,654.44
12	3434	PROBATION-SUPERVISION REIMBURSE		50,180.97	150,000.00	(99,819.03)
13	3455	JUV PROBATION - RESTITUTION		0.00	1,500.00	(1,500.00)
		<b>TOTAL JUDICIAL</b>		<b>\$790,593.84</b>	<b>\$891,608.45</b>	<b>(\$101,014.61)</b>
<u>PUBLIC SAFETY</u>				ACTUAL	BUDGET	OVER (UNDER)
12	3410	PROBATION - ARD		34,157.99	16,000.00	18,157.99
16	3427	DUI TITLE 75 JAIL REVENUE		\$14,598.05	\$13,000.00	\$1,598.05
16	3428	JAIL PROCESSING REVENUE		0.00	0.00	0.00
16	3429	JAIL ADMINISTRATIVE REVENUE		137,951.15	156,000.00	(18,048.85)
16	3430	JAIL OTHER REVENUE		600.00	10,000.00	(9,400.00)
16	3431	JAIL HOUSING REVENUE		121,937.23	180,000.00	(58,062.77)
18	3402	HAZMAT REVENUE		2,099.07	0.00	2,099.07
28	3435	DUI TITLE 75 F/W HS REVENUE		5,301.50	13,000.00	(7,698.50)
		<b>TOTAL PUBLIC SAFETY</b>		<b>\$316,644.99</b>	<b>\$388,000.00</b>	<b>(\$71,355.01)</b>
		<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$2,424,810.61</b>	<b>\$3,248,233.45</b>	<b>(\$823,422.84)</b>
<u>FINES &amp; FORFEITS</u>				ACTUAL	BUDGET	OVER (UNDER)
14	3406	CLERK OF COURTS - FINES		10,610.45	10,000.00	610.45
5	3406	CLERK OF COURTS - FINES		\$0.00	\$6,000.00	(\$6,000.00)
		<b>TOTAL FINES &amp; FORFEITS</b>		<b>\$10,610.45</b>	<b>\$16,000.00</b>	<b>(\$5,389.55)</b>
<u>MISCELLANEOUS REVENUES</u>				ACTUAL	BUDGET	OVER (UNDER)
		<u>INTEREST EARNINGS</u>				
1	2	3600 GENERAL ACCOUNT		\$54,893.70	\$3,000.00	\$51,893.70
	4	3600 DOMESTIC RELATIONS -TITLE IV-D		\$3,345.82	\$0.00	\$3,345.82
	5	3600 DUI		\$1,453.99	\$0.00	\$1,453.99
3	1	3600 LIQUID FUELS		\$304.31	\$0.00	\$304.31
	23	3600 ERAP		\$4,066.38	\$0.00	\$4,066.38
	24	3600 AMERICAN RESCUE		\$71,810.45	\$0.00	\$71,810.45
	27	3600 OPIOID ABATEMENT		\$772.87	\$0.00	\$772.87
		<b>TOTAL INTEREST</b>		<b>\$136,647.52</b>	<b>\$3,000.00</b>	<b>\$133,647.52</b>
	36203	<b>RENT &amp; ROYALTIES</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<u>CONTRIBUTIONS &amp; DONATIONS</u>				ACTUAL	BUDGET	OVER (UNDER)
12	3403	CDBG "NON-PROGRAM INCOME"		3,200.00	7,556.00	(4,356.00)
20	18	3410 EVENT & DONATION REVENUE		1,119.43	500.00	619.43
		<b>TOTAL CONTRIBUTIONS</b>		<b>\$4,319.43</b>	<b>\$8,056.00</b>	<b>(\$3,736.57)</b>
		<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>\$140,966.95</b>	<b>\$11,056.00</b>	<b>\$129,910.95</b>

<u>OTHER FINANCING SOURCES</u>		ACTUAL	BUDGET	OVER (UNDER)
	RESTITUTION	\$0.00	\$0.00	\$0.00
2	3900 SALE OF FIXED ASSETS	6,049.83	10,000.00	(3,950.17)
2	3403 INTERFUND TRANSFERS & REIMBURSEMENTS	1,969,597.80	2,500,000.00	(530,402.20)
2	3406 HUMAN SERVICES REIMB. HEALTH	1,387,900.34	1,068,000.00	319,900.34
2	3407 HUMAN SERVICES ARC REIMB.	144,025.00	150,000.00	(5,975.00)
2	3408 HUMAN SERVICES LIABILITY & WC REIMB.	40,497.52	35,000.00	5,497.52
28	3439 HOFFMAN FUNDS FOR CHILDREN & YOUTH	54,998.48	50,000.00	4,998.48
28	3440 HS FOREST COUNTY REVENUE	14,282.50	10,000.00	4,282.50
20	3333 PA ELECTION REVENUE	2,241.75	12,000.00	(9,758.25)
	<u>REFUNDS PRIOR YEAR EXPENSES:</u>			
	911 PHONE COSTS	0.00	0.00	0.00
10	3312 DA 65% SALARY FOR PRIOR YEAR	127,477.35	138,122.00	(10,644.65)
2	3404 DOMESTIC RELATIONS	180,244.22	58,800.00	121,444.22
	REFUNDS PRIOR YEAR-MISC.	0.00	0.00	0.00
	TAX ANTICIPATION NOTE	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$3,927,314.79</b>	<b>\$4,031,922.00</b>	<b>(\$104,607.21)</b>
<b>TOTAL REVENUES</b>		<b>\$20,762,829.70</b>	<b>\$22,360,207.45</b>	<b>(\$1,597,377.75)</b>
<b>ADJUSTMENTS FOR PRIOR YEAR PLUS BEGINNING FUND BALANCE</b>		<b>6,167,389.54</b>		
<b>TOTAL AVAILABLE</b>		<b>\$26,930,219.24</b>		

**WARREN COUNTY  
GENERAL FUND DISBURSEMENTS 2023**

<b><u>COMMISSIONERS BUDGET - 01</u></b>		<b>\$473,267.00</b>
ELECTED	\$173,293.70	
SOCIAL SECURITY	\$17,110.81	
CHIEF CLERK , LONGEVITY	58,780.00	
VEHICLE LEASE, FUEL, DUES, ADVERTISING, REPAIRS	32,383.76	
PROFESSIONAL SERVICES & AGREEMENTS	123,455.53	
OTHER OPERATING EXPENSES	29,625.81	<u>434,649.61</u>
UNDER(OVER) BUDGET		<u><u>\$38,617.39</u></u>
<b><u>FINANCE &amp; ADMINISTRATION DEPARTMENT BUDGET - PART OF 02</u></b>		<b>\$641,320.00</b>
WAGES & SOCIAL SECURITY	360,944.97	
OTHER OPERATING EXPENSES	93,636.49	<u>454,581.46</u>
UNDER(OVER) BUDGET		<u><u>\$186,738.54</u></u>
<b><u>PROFESSIONAL SERVICES - PART OF 02</u></b>		<b>\$153,000.00</b>
SINGLE AUDIT (EXTERNAL AUDITORS	35,000.00	
PROFESSIONAL SERVICE AGREEMENT	71,374.10	<u>106,374.10</u>
UNDER (OVER) BUDGET		<u><u>\$46,625.90</u></u>
<b><u>COURTHOUSE BLDG. &amp; GROUNDS BUDGET - PART OF 03 FACILITIES</u></b>		<b>\$357,806.00</b>
WAGES & SOCIAL SECURITY	\$82,410.79	
VEHICLE MAINTENANCE & UTILITIES	\$133,247.27	
OTHERS OPERATING EXPENSES	11,029.47	<u>226,687.53</u>
UNDER (OVER) BUDGET		<u><u>\$131,118.47</u></u>
<b><u>WAREHOUSE BLDG. &amp; GROUNDSW BUDGET - PART OF 03</u></b>		<b>\$24,100.00</b>
OPERATING EXPENSES		<u>15,923.18</u>
UNDER (OVER) BUUDGET		<u><u>\$8,176.82</u></u>
<b><u>HICKORY ST. BLDG. &amp; GROUNDS BUDGET - PART OF 03</u></b>		<b>\$34,594.00</b>
OTHER OPERATING EXPENSES	31,495.55	
REIMBURSEMENTS	0.00	<u>31,495.55</u>
UNDER (OVER) BUDGET		<u><u>\$3,098.45</u></u>
<b><u>ROUSE ANNEX BUDGET - PART OF 03</u></b>		<b>\$40,500.00</b>
RENTALS	\$0.00	
OTHER	37,886.03	<u>37,886.03</u>
UNDER(OVER) BUDGET		<u><u>\$2,613.97</u></u>
<b><u>INFORMATION TECHNOLOGY BUDGET - PART OF 02</u></b>		<b>\$162,000.00</b>
OPERATING EXPENSES		<u>152,976.00</u>
UNDER (OVER) BUDGET		<u><u>\$9,024.00</u></u>
<b><u>ELECTIONS BUDGET - 20</u></b>		<b>\$357,305.00</b>
ACT 88 GRANT EXPENSE	128,311.71	
WAGES & SOCIAL SECURITY	62,618.12	
OTHER OPERATING EXPENSES	24,087.38	
LEASES, POSTAGE, PRINTING & ADVERTISING	86,728.92	<u>301,746.13</u>
UNDER(OVER) BUDGET		<u><u>\$55,558.87</u></u>

<b><u>AUDITORS BUDGET - 24</u></b>		\$99,401.00
ELECTED	\$83,248.62	
OFFICE SUPPLIES & S.S.	6,866.45	
OTHER OPERATING EXPENSES	5,303.53	95,418.60
		<u>95,418.60</u>
UNDER (OVER) BUDGET		<u>\$3,982.40</u>
<b><u>TAX ASSESSMENT BUDGET - 23</u></b>		\$326,431.00
WAGES & SOCIAL SECURITY	\$220,113.74	
COMPUTER, POSTAGE & PRINTING COSTS	\$73,726.29	
OTHER OPERATING EXPENSES	21,843.07	
VEHICLE LEASE	5,202.90	320,886.00
		<u>320,886.00</u>
UNDER(OVER) BUDGET		<u>5,545.00</u>
<b><u>TAX COLLECTORS BUDGET - PART OF TAX CLAIM 21</u></b>		\$72,693.00
ELECTED (TAX COLLECTORS)	\$72,484.56	
SOCIAL SECURITY	5,161.50	
OTHER OPERATING EXPENSES	7,985.60	85,631.66
		<u>85,631.66</u>
UNDER(OVER) BUDGET		<u>(\$12,938.66)</u>
<b><u>TAX CLAIM BUREAU BUDGET - 21</u></b>		\$225,726.00
WAGES & SOCIAL SECURITY	70,729.37	
OTHER OPERATING EXPENSES	159,117.07	229,846.44
		<u>229,846.44</u>
UNDER(OVER) BUDGET		<u>(\$4,120.44)</u>
<b><u>TREASURER BUDGET -22</u></b>		\$120,054.00
ELECTED	\$57,623.54	
DEPUTIES WAGES & SOCIAL SECURITY	43,948.81	
OTHER OPERATING EXPENSES	4448.71	106,021.06
		<u>106,021.06</u>
UNDER(OVER) BUDGET		<u>\$14,032.94</u>
<b><u>RECORDER OF DEEDS &amp; REGISTER OF WILLS BUDGET - 25</u></b>		\$178,128.00
ELECTED	\$61,018.88	
DEPUTIES, SOCIAL SECURITY & LONGEVITY	80166.64	
OTHER OPERATING EXPENSES	28143.46	169,328.98
		<u>169,328.98</u>
UNDER (OVER) BUDGET		<u>\$8,799.02</u>
<b><u>PLANNING &amp; ZONING BUDGET - 26</u></b>		\$271,013.00
WAGES & SOCIAL SECURITY	\$188,534.01	
OTHER OPERATING EXPENSES	53264.28	241,798.29
		<u>241,798.29</u>
UNDER (OVER) BUDGET		<u>\$29,214.71</u>
<b>TOTAL GENERAL GOVERNMENT EXPENSES</b>		<u>\$3,011,250.62</u>
<b><u>COURT OF COMMON PLEAS BUDGET - 05</u></b>		\$395,445.00
PROFESSIONAL STAFF	\$143,359.48	
WAGES & SOCIAL SECURITY	54,344.40	
OTHER OPERATING SERVICES	98,386.77	
COURT AGREEMENTS, APPOINTED, REPORTING	82,752.26	378,842.91
		<u>378,842.91</u>
UNDER (OVER) BUDGET		<u>\$16,602.09</u>

<b><u>WARREN DISTRICT JUSTICES BUDGET - 06</u></b>		\$91,872.00
CLERICAL & SOCIAL SECURITY	\$65,796.15	
OTHER OPERATING EXPENSES	18455.56	84,251.71
UNDER (OVER) BUDGET		<u>\$7,620.29</u>
<b><u>CONEWANGO DISTRICT JUSTICES BUDGET - 07</u></b>		\$110,987.00
CLERICAL & SOCIAL SECURITY	\$67,918.86	
OTHER OPERATING EXPENSES	60,117.88	128,036.74
UNDER (OVER) BUDGET		<u>(\$17,049.74)</u>
<b><u>YOUNGSVILLE DISTRICT JUSTICES BUDGET - 08</u></b>		\$86,451.00
CLERICAL & SOCIAL SECURITY	\$63,845.74	
OTHER OPERATING EXPENSES	22653.82	86,499.56
UNDER (OVER) BUDGET		<u>(\$48.56)</u>
<b><u>COURT HEARING OFFICER BUDGET - 09</u></b>		\$130,305.00
CLERICAL & SOCIAL SECURITY	\$119,682.83	
OTHER OPERATING EXPENSES	7,779.53	127,462.36
UNDER (OVER) BUDGET		<u>\$2,842.64</u>
<b><u>DISTRICT ATTORNEY BUDGET - 10</u></b>		\$457,268.00
ELECTED	\$211,494.92	
PROFESSIONAL STAFF & CLERICAL WAGES & SOCIAL SECURITY	309,980.45	
OTHER OPERATING EXPENSES	59,291.50	
DA 65% SALARY REIMBURSEMENT	(127,477.35)	453,289.52
UNDER (OVER) BUDGET		<u>\$3,978.48</u>
<b><u>PROTHONOTARY BUDGET - 14</u></b>		\$218,844.00
ELECTED	\$57,622.50	
DEPUTIES & SOCIAL SECURITY	132,103.00	
OTHER OPERATING EXPENSES	30,812.16	\$220,337.66
UNDER (OVER) BUDGET		<u>(\$1,493.66)</u>
<b><u>PUBLIC DEFENDER BUDGET - 11</u></b>		\$216,482.00
WAGES & SOCIAL SECURITY	\$186,310.22	
OTHER OPERATING EXPENSES	20,328.94	206,639.16
UNDER (OVER) BUDGET		<u>\$9,842.84</u>
<b><u>ADULT PROBATION - 12</u></b>		\$1,067,409.00
WAGES & SOCIAL SECURITY	\$565,883.27	
OTHER OPERATING EXPENSES	104,238.72	
LEASES	1,051.86	
GRANTS	120,273.65	791,447.50
UNDER(OVER) BUDGET		<u>\$275,961.50</u>
<b><u>DUI PROGRAM - FUND 05</u></b>		\$0.00
WAGES & SOCIAL SECURITY	54,598.75	
CAPITAL PURCHASES	0.00	
OTHER OPERATING EXPENSES	13,964.20	
AGREEMENTS	31,324.29	\$99,887.24
UNDER (OVER) BUDGET		<u>(\$99,887.24)</u>

<b><u>JUVENILE PROBATION- 13</u></b>		\$504,118.00
WAGES & SOCIAL SECURITY	\$483,637.86	
OTHER OPERATING EXPENSES	71847.94	
VEHICLE LEASE	2,235.95	557,721.75
UNDER (OVER) BUDGET		<u>(\$53,603.75)</u>
<b>TOTAL GENERAL GOVERNMENT - JUDICIAL EXPENSES</b>		<u>\$3,134,416.11</u>
<b><u>SHERIFF - 15</u></b>		\$738,295.00
ELECTED	\$57,622.50	
DEPUTIES WAGES & SOCIAL SECURITY	675,446.97	
OTHER OPERATING EXPENSES	132,665.15	
VEHICLE & EQUIPMENT LEASES	15,728.76	881,463.38
UNDER(OVER) BUDGET		<u>(\$143,168.38)</u>
<b><u>PRISON COMMISSARY - 07</u></b>		\$0.00
OPERATING EXPENSES	\$0.00	
REIMBURSEMENTS	0.00	0.00
OVER(UNDER) BUDGET		<u>\$0.00</u>
<b><u>JAIL - 16</u></b>		\$2,887,935.00
WAGES & SOCIAL SECURITY	\$2,068,783.06	
UTILITIES	\$137,761.61	
PROFESSIONAL SERVICES	344,786.90	
OTHER OPERATING EXPENSES	448,978.36	3,000,309.93
UNDER(OVER) BUDGET		<u>(\$112,374.93)</u>
<b><u>CORONER - 17</u></b>		\$63,595.00
ELECTED & SOCIAL SECURITY	\$32,617.78	
PROFESSIONAL SERVICES	11,285.00	
OTHER OPERATING EXPENSES	24,961.41	68,864.19
UNDER(OVER) BUDGET		<u>(\$5,269.19)</u>
<b><u>ENVIRONMENTAL RESOURCES - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$28,000.00
8737 BLACK FLY STUDY	31,000.00	31,000.00
UNDER (OVER) BUDGET		<u>(\$3,000.00)</u>
<b><u>EMERGENCY MANAGEMENT AGENCY FUND - 20-18</u></b>		\$182,958.00
WAGES & SOCIAL SECURITY	\$76,207.47	
OTHER OPERATING EXPENSES	45,061.65	
PROFESSIONAL SERVICES	31,755.00	153,024.12
UNDER (OVER) BUDGET		<u>\$29,933.88</u>
<b>TOTAL PUBLIC SAFETY EXPENSES</b>		<u>4,134,661.62</u>

<b><u>SOLID WASTE - 962</u></b>		\$0.00
BENEFITS		\$0.00
UNDER (OVER) BUDGET		<u>\$0.00</u>
<b>TOTAL SOLID WASTE EXPENSES</b>		<u>\$0.00</u>
<b><u>VETERANS AFFAIRS - 27</u></b>		\$94,704.00
WAGES & SOCIAL SECURITY	\$60,323.09	
PROFESSIONAL SERVICES	\$8,145.11	
OTHER OPERATING EXPENSES	19,384.81	<u>87,853.01</u>
UNDER (OVER) BUDGET		<u>\$6,850.99</u>
<b><u>HUMANE SOCIETY - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$5,000.00
8738 SUBSIDIES		<u>5,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>
<b><u>HIGHWAYS &amp; BRIDGES - act 13 fund 04</u></b>		\$60,000.00
BRIDGE INSPECTIONS	\$0.00	
ADMINISTRATIVE COSTS	0.00	<u>\$0.00</u>
UNDER(OVER) BUDGET		<u>\$60,000.00</u>
<b><u>HUMAN SERVICES - 28</u></b>		\$1,162,080.00
8840 SPECIAL GRANTS	65,807.87	
8850 EARLY INTERVENTION ALLOCATION	\$44,604.03	
8860 CHILDREN & YOUTH ALLOCATION	737,859.42	
8870 DRUG & ALCOHOL ALLOCATION	10,514.21	
8880 MENTAL HEALTH ALLOCATION	94,923.18	
8890 INTELLECTUAL DIABILITIES REIMBURSEMENTS	31,438.00	
	0.00	<u>985,146.71</u>
UNDER (OVER) BUDGET		<u>\$176,933.29</u>
<b><u>TRANSIT AUTHORITY - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$411,086.00
8730 SUBSIDIES	61,086.00	
3340 FEDERAL GRANTS	201,928.50	
3337 STATE GRANTS	201,928.50	<u>464,943.00</u>
UNDER (OVER) BUDGET		<u>(\$53,857.00)</u>
<b><u>DOMESTIC RELATIONS - PART OF FUND 04-29</u></b>	REVENUE:	\$455,063.14
WAGES & SOCIAL SECURITY	268,661.41	
PROFESSIONAL SERVICES & AGREEMENT	68,556.99	
POSTAGE, PHONE & OFFICE SUPPLIES	9098.57	<u>346,316.97</u>
UNDER(OVER) BUDGET		<u>\$108,746.17</u>
<b><u>TOTAL HEALTH AND WELFARE EXPENSES</u></b>		<u>\$1,889,259.69</u>
<b><u>WARREN COUNTY HISTORICAL SOCIETY PART OF 4</u></b>		\$39,200.00
8721 SUBSIDIES	\$22,500.00	
OTHER OPERATING EXPENSES	0.00	<u>22,500.00</u>
UNDER (OVER) BUDGET		<u>\$16,700.00</u>
<b><u>WARREN FOREST HI-ED COUNCIL - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$2,000.00
8735 ALLOCATIONS		<u>2,000.00</u>
UNDER(OVER) BUDGET		<u>\$0.00</u>

<b><u>WARREN COUNTY PUBLIC LIBRARY - PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$265,000.00
8775 SUBSIDY - WARREN	\$225,000.00	
8780 SUBSIDY - SHEFFIELD	10,000.00	
8785 SUBSIDY - SUGAR GROVE	10,000.00	
8790 SUBSIDY - TIDIOUTE	10,000.00	
8795 SUBSIDY - YOUNGSVILLE	10,000.00	265,000.00
		<hr/>
UNDER (OVER) BUDGET		\$0.00
		<hr/>
<b><u>WARREN COUNTY FAIR- PART OF 04 COMMUNITY DEVELOPMENT</u></b>		\$5,000.00
8736 SUBSIDIES	5,000.00	\$5,000.00
		<hr/>
UNDER (OVER) BUDGET		\$0.00
		<hr/>
<b>TOTAL CULTURE &amp; RECREATION EXPENSES</b>		<b>\$294,500.00</b>
		<hr/>
<b><u>NATIONAL FOREST - 445</u></b>		\$0.00
ALLOTMENT		\$0.00
		<hr/>
UNDER (OVER) BUDGET		\$0.00
		<hr/>
<b><u>AGRICULTURAL EXT -(PENN STATE EXTENSION PART OF 04</u></b>		\$72,604.00
8715 SUBSIDIES	67,841.99	
OTHER OPERATING EXPENSES	0.00	67,841.99
		<hr/>
UNDER(OVER) BUDGET		\$4,762.01
		<hr/>
<b><u>CONSERVATION - PART OF 04</u></b>		\$46,000.00
8720 OPERATING EXPENSES	\$51,828.00	
SUBSIDIES	0.00	51,828.00
		<hr/>
UNDER (OVER) BUDGET		(\$5,828.00)
		<hr/>
<b>TOTAL CONSERVATION EXPENSES</b>		<b>\$119,669.99</b>
		<hr/>
<b><u>ECONOMIC DEVELOPMENT PART OF 04</u></b>		\$25,000.00
8741 GRANTS	0.00	
SUBSIDIES	0.00	0.00
		<hr/>
UNDER(OVER) BUDGET		\$25,000.00
		<hr/>
<b><u>REDEVELOPMENT AUTHORITY - PART OF 04</u></b>		\$5,000.00
8739 GRANTS	2,863.20	2,863.20
		<hr/>
UNDER(OVER) BUDGET		\$2,136.80
		<hr/>
<b>TOTAL COMMUNITY &amp; URBAN DEVELOPMENT EXPENSES</b>		<b>\$2,863.20</b>
		<hr/>
<b><u>PENN SOIL - PART OF 04</u></b>		\$5,000.00
8725 GRANTS	\$5,000.00	5,000.00
		<hr/>
UNDER(OVER) BUDGET		\$0.00
		<hr/>
<b><u>TOURISM - PART OF 04 HOTEL TAX</u></b>		\$0.00
7703 ADMINISTRATIVE COSTS	\$11,072.16	
7000 PASS THROUGH TO VISITORS BUREAU	252,493.63	263,565.79
		<hr/>
UNDER(OVER) BUDGET		(\$263,565.79)
		<hr/>

<b><u>WARREN COUNTY CHAMBER BUSINESS &amp; INDUSTRY - PART OF 04</u></b>		<b>\$50,000.00</b>
DCRN GRANT FOR JACKS ROCKS	44,781.00	
8740 SUBSIDIES	<u>\$50,000.00</u>	<u>94,781.00</u>
UNDER(OVER) BUDGET		<u><u>(\$44,781.00)</u></u>
<b>TOTAL ECONOMIC DEVELOPMENT EXPENSES</b>		<b><u><u>\$363,346.79</u></u></b>
<b><u>TAX ANTICIPATION NOTE &amp; LOANS PART OF 02</u></b>		<b>\$140,450.00</b>
8700 EXPERIENCE, INC REPAYMENT-DEBT	\$10,945.90	
8825 INTEREST-TAN	160,951.82	
8800 BANK FEES	<u>5,698.27</u>	<u>177,595.99</u>
UNDER(OVER)BUDGET		<u><u>(\$37,145.99)</u></u>
<b>TOTAL DEBT SERVICE EXPENSES</b>		<b><u><u>177,595.99</u></u></b>
<b><u>MISCELLANEOUS EXPENSE - PART OF 02 FINANCE &amp; ADMINISTRATION</u></b>		<b>\$3,133,000.00</b>
5700-30 EMPLOYEE BENEFITS	\$3,394,646.07	
5771-75 RETIREMENT HEALTH CARE & DENTAL	121,868.30	
5770 RETIREMENT ARC	500,292.00	
3406-7 REIMBURSEMENTS	<u>(1,531,925.34)</u>	<u>2,484,881.03</u>
UNDER (OVER) BUDGET		<u><u>\$648,118.97</u></u>
<b><u>COUNTY LIABILITY &amp; WC INSURANCE -PART OF 02 FINANCE &amp; ADMINISTRATION</u></b>		<b>\$395,000.00</b>
7800 LIABILITY INSURANCE	\$294,618.00	
7850 WORKMAN'S COMP.	119,841.00	
3408 REIMBURSEMENTS(INSURANCE COST)	(40,497.52)	
5750 MISCELLANEOUS-UNEMPLOYMENT COMP	<u>33,904.33</u>	<u>407,865.81</u>
UNDER (OVER) BUDGET		<u><u>(\$12,865.81)</u></u>
<b><u>MISCELLANEOUS EXPENDITURES - PART OF 02</u></b>		<b>\$10,000.00</b>
7350 EE ASSISTANCE & EVENTS	\$8,902.17	
GRANTS	0.00	
OTHER OPERATING EXPENSES	<u>0.00</u>	<u>8,902.17</u>
UNDER (OVER) BUDGET		<u><u>\$1,097.83</u></u>
<b>TOTAL MISCELLANEOUS EXPENSES</b>		<b><u><u>\$2,901,649.01</u></u></b>
<b><u>INTERFUND TRANSFERS - PART OF 02</u></b>		<b>(\$2,500,000.00)</b>
3403 INTERFUND TRANSFERS & REIMBURSEMENTS	(1,969,597.80)	
911	0.00	
8900 HOUSING TRUST FUND	0.00	
8930 PROTHONOTARY AUTOMATION FEES	0.00	
8910 COUNTY RECORDS IMPROVEMENT FUNDS	0.00	
8920 RECORDER OF DEEDS IMPROVEMENT FUND	0.00	
8940 DOMESTIC RELATIONS	\$110,774.30	
GRANTS	<u>0.00</u>	<u>(1,858,823.50)</u>
UNDER (OVER) BUDGET		<u><u>(\$641,176.50)</u></u>

<b><u>PASS THRU FUNDS PART OF 04 COMMUNITY DEVELOPMENT</u></b>		<b>\$975,056.00</b>
8711 SECURE RURAL SCHOOLS ALLOCATION	569,836.05	
8744 JEFFERSON DEFREES ACCOUNT	7,550.00	
8745 A SAFE PLACE	26,000.00	
8750 TAWC MEDICAL ASSIST -FED	\$177,817.50	
8755 TAWC MEDICAL ASSIST - STATE	226,039.50	
8760 TEFAP-SALVATION ARMY - FED	1,865.85	
8765 HOMELESS ASSIST - EOC - STATE	32,058.00	
8770 HOMELESS ASSIST - SALVATION ARMY - STATE	23,001.00	
SOLID WASTE AUTHORITY - STATE	0.00	1,064,167.90
		<u>(\$89,111.90)</u>
UNDER(OVER) BUDGET		
<b><u>CAPITAL PROJECTS - PART OF 02 FINANCE &amp; ADMINISTRATION</u></b>		<b>\$4,190,376.00</b>
PROFESSIONAL FEES	\$0.00	
9100 SITE IMPROVEMENTS	74,868.33	
9210 BUILDING IMPROVEMENTS	0.00	
9200 MAJOR MACHINERY & EQUIPMENT	1,775.00	
9210 ABM & FACILITIES IMPROVEMENTS	0.00	
9300 VEHICLES	50,339.50	
9400 FURNITURE & FIXTURES	30,752.61	
9500 COMPUTERS & EQUIPMENT	46,195.83	203,931.27
		<u>\$3,986,444.73</u>
UNDER (OVER) BUDGET		
<b>TOTAL OTHER FINANCING USES EXPENSES</b>		<u><b>(\$590,724.33)</b></u>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<u><b>\$15,438,488.69</b></u>
<b>PLUS ENDING FUND BALANCE - DECEMBER 31, 2022</b>		<u><b>2,089,340.67</b></u>
<b>TOTAL EXPENDED &amp; UNEXPENDED</b>		<u><b>\$17,527,829.36</b></u>
<b>THE 2023 ACTUAL EXPENSE WAS UNDER(OVER) BUDGET BY</b>		<u><b>\$4,325,432.45</b></u>

THE FOLLOWING IS A SUMMARY OF DEPARTMENTS THAT WERE  
EITHER OVER OR UNDER BUDGET BY MORE THAN \$5,000.00

**DEPARTMENTS UNDER BUDGET**

1 COMMISSIONERS	\$38,617.39	
2 PROFESSIONAL SERVICES	\$46,625.90	
2 CAPITAL PROJECTS	\$3,986,444.73	
2 FINANCE & ADMINISTRATION	\$186,738.54	
2 INFORMATION & TECHNOLOGY	\$9,024.00	
2 MISC EXPENSE	\$648,118.97	
3 COURTHOUSE BLDG. & GROUNDS	\$131,118.47	
3 WAREHOUSE BLDG. & GROUNDS	\$8,176.82	
4 DOMESTIC RELATIONS	\$108,746.17	
4 WARREN COUNTY HISTORICAL SOCIETY	\$16,700.00	
4 HIGHWAYS & BRIDGES	\$60,000.00	
4 ECONOMIC DEVELOPMENT	\$25,000.00	
5 COURT OF COMMON PLEAS	\$16,602.09	
6 WARREN DISTRICT JUSTICE	\$7,620.29	
12 ADULT PROBATION	\$275,961.50	
11 PUBLIC DEFENDER	\$9,842.84	
18 EMERGENCY MANAGEMENT	\$29,933.88	
20 ELECTIONS	\$55,558.87	
22 TREASURER	\$14,032.94	
23 TAX ASSESSMENT	\$5,545.00	
25 RECORDER OF DEEDS	\$8,799.02	
26 PLANNING & ZONING	\$29,214.71	
27 VETERANS AFFAIRS	\$6,850.99	
28 HUMAN SERVICES	\$176,933.29	
ALL OTHER DEPARTMENTS	\$24,512.58	5,926,718.99

**DEPARTMENTS (OVER) BUDGET**

2 INDEPENDENT AUDIT		
2 INTERFUND TRANSFERS	(\$641,176.50)	
2 TAX ANTICIPATION NOTE	(\$37,145.99)	
2 MISCELLANEOUS INSURANCE	(\$12,865.81)	
4 TRANSIT AUTHORITY	(\$53,857.00)	
4 PASS THRU FUNDS	(\$89,111.90)	
4 TOURISM, HOTEL TAX	(\$263,565.79)	
4 WARREN COUNTY CHAMBER BUSINESS & INDUSTRY (JAKES ROCKS)	(\$44,781.00)	
4 CONSERVATION	(\$5,828.00)	
5 DUI PROGRAM	(\$99,887.24)	
7 CONEWANGO DISTRICT JUSTICE	(\$17,049.74)	
13 JUVENILE PROBATION	(\$53,603.75)	
15 SHERIFF	(\$143,168.38)	
17 CORONER	(\$5,269.19)	
21 TAX COLLECTORS	(\$12,938.66)	
16 JAIL	(\$112,374.93)	
ALL OTHER DEPARTMENTS	(\$8,662.66)	(\$1,601,286.54)

THE 2023 WARREN COUNTY BUDGET WAS UNDER(OVER) BY: \$4,325,432.45

WARREN COUNTY CHECKING ACCOUNTS

2023

**GENERAL ACCOUNT - FUND 01**

GENERAL FUND	\$974,439.70	
FUND 2 E911 & HAZMAT	(\$90,322.33)	
FUND 8 BRIDGE IMPROVEMENT	213,723.18	
FUND 10 OPEN SPACE LEGACY	52,052.84	
FUND 12 CDBG	74,199.09	
FUND 13 HAVA TITLE 11	36,343.62	
FUND 16 HOUSING TRUST FUND	58,773.04	
FUND 18 PROTHONOTARY AUTOMATION	7,729.41	
FUND 19 COUNTY RECORDS IMPROVEMENT	16,751.65	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>21,022.62</u>	
BALANCE - JANUARY 1, 2023		<u>\$1,364,712.82</u>

**RECEIPTS**

3312 DA 65% reimbursement	127,477.35	
3100-3150 REAL ESTATE TAXES	10,781,973.62	
GENERAL FUND DEPOSITS	18,239,996.80	
FUND 2 E911 & HAZMAT	1,071,789.68	
FUND 8 BRIDGE IMPROVEMENT	75,199.87	
FUND 10 OPEN SPACE LEGACY	45,520.99	
FUND 12 CDBG	145,998.81	
FUND 13 HAVA TITLE 11	0.00	
FUND 16 HOUSING TRUST FUND	26,576.50	
FUND 18 PROTHONOTARY AUTOMATION	6,782.31	
FUND 19 COUNTY RECORDS IMPROVEMENT	7,238.00	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>102,969.89</u>	<u>\$30,631,523.82</u>

**DISBURSEMENTS**

2400-2405 PAID ON LOANS	438,798.08	
3200 REFUNDED REAL ESTATE TAXES	97,835.72	
GENERAL FUND	28,610,424.13	
FUND 2 E911 & HAZMAT	1,223,196.89	
FUND 8 BRIDGE IMPROVEMENT	85,692.50	
FUND 10 OPEN SPACE LEGACY	8,775.00	
FUND 12 CDBG	155,805.94	
FUND 13 HAVA TITLE 11	36,343.62	
FUND 16 HOUSING TRUST FUND	48,630.22	
FUND 18 PROTHONOTARY AUTOMATION	11,777.54	
FUND 19 COUNTY RECORDS IMPROVEMENT	0.00	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>206,649.17</u>	<u>30,923,928.81</u>

GENERAL FUND	\$976,829.54	
FUND 2 E911 & HAZMAT	(\$241,729.54)	
FUND 8 BRIDGE IMPROVEMENT	203,230.55	
FUND 10 OPEN SPACE LEGACY	88,798.83	
FUND 12 CDBG	64,391.96	
FUND 13 HAVA TITLE 11	0.00	
FUND 16 HOUSING TRUST FUND	36,719.32	
FUND 18 PROTHONOTARY AUTOMATION	2,734.18	
FUND 19 COUNTY RECORDS IMPROVEMENT	23,989.65	
FUND 20 EMERGENCY MANAGEMENT AGENCY	<u>(82,656.66)</u>	
BALANCE - DECEMBER 31, 2023		<u>\$1,072,307.83</u>

**E-911 & HAZMAT FUND 2**

BALANCE - JANUARY 1, 2023 (\$90,322.33)

**RECIEPTS**

TRANSFER FROM GENERAL FUND	0.00	
COMMONWEALTH	959,377.95	
VOID	65,631.01	
FOREST COUNTY	46,780.72	1,071,789.68

**DISBURSEMENTS:**

PAYROLL & BENEFITS	859600.84	
PHONE	117482.66	
SOFTWARE	11336.86	
POSTAGE	736.26	
REPAIRS	26965.36	
TRAINING	6768.13	
RENTAL	44327.93	
AGREEMENTS	125839.45	
GAS & ELECTRIC UTILITIES	5754.8	
CONFERENCE	3784.32	
VOIDS	339.11	
SUPPLIES	20261.17	1,223,196.89

BALANCE - December 31, 2023 \$241,729.54

**LIQUID FUELS - FUND 03**

BALANCE - JANUARY 1, 2023 \$22,333.21

**RECEIPTS**

COMMONWEALTH OF PA	\$138,354.74	
CARES ACT	0.00	
VOIDS	2,283.00	
INTEREST	304.31	140,942.05

\$163,275.26

**DISBURSEMENTS**

BOROUGH & TOWNSHIPS	133,843.00	
BRIDGE INSPECTIONS	0.00	
WARREN COUNTY COMMISSIONERS	81.24	
MISCELLANEOUS & VOIDS	0.00	133,924.24

BALANCE - DEC 31, 2023 \$29,351.02

**DOMESTIC RELATIONS FUND 4**

BALANCE - JANUARY 1, 2023 \$403,081.72

**RECEIPTS**

TITLE IV-D	\$155,339.23	
COUNTY REIMBURSEMENT	117,845.00	
APPEAL/ EXCEPTIONS	0.00	
DOCKET FEES	119,463.00	
INCENTIVES	33,867.23	
TITLE XIX	0.00	
VOIDS	42.09	
PATERNITY COST	571.86	
MISC.	930.00	
INTEREST	3,044.18	431,102.59

\$834,184.31

**DISBURSEMENTS**

WAGES & BENEFITS	\$445,773.38	
LEGAL EXPENSES	\$3,812.03	
FEES	0.00	
GENETIC TESTING	384.00	
UTILITIES	0.00	
MATERIALS/SUPPLIES	2,500.74	
PHONE	2,687.67	
CAPITAL IMPROVEMENT	0.00	
DUES & SUBSCRIPTIONS	0.00	
MISC.	0.00	
POSTAGE	0.00	
TRAVEL	157.73	
VOIDS	42.09	455,357.64

BALANCE - DECEMBER 31, 2023 \$378,826.67

**WARREN COUNTY DUI PROGRAM- FUND 05**

BALANCE - JANUARY 1, 2023 \$138,431.63

**RECEIPTS**

GRANTS	\$4,388.32	
COMMUNITY FOUNDATION	10,000.00	
VOIDS	6,055.78	
INTEREST	1,453.99	
PROBATION	136,364.45	
MISCELLANEOUS (WRONG ACCT.)	290,829.00	449,091.54
		<u>\$587,523.17</u>

**DISBURSEMENTS**

PAYROLL/SOCIAL SECURITY	\$54,598.75	
GRANTS	0.00	
VEHICLES & GAS/OIL	0.00	
COMPUTERS/EQUIPMENT/SUPPLIES	4,461.62	
TRAVEL	8,768.24	
POSTAGE	0.00	
PROFESSIONAL SERVICES	32,765.12	
DUES	560.00	
REIMBURSEMENTS	0.00	
CONFERENCE	0.00	
MISC OFFICE	1,611.40	
FAMILY SERVICES	0.00	
ADMIN COSTS	0.00	
VOIDS, WRONG ACCT.	297,384.00	\$400,149.13
		<u>\$400,149.13</u>

BALANCE - DECEMBER 31, 2023 \$187,374.04

**PRISON COMMISSARY FUND 07**

BALANCE JANUARY 1, 2023 \$101,782.15

**RECEIPTS**

DEPOSITS	72,860.73	
VOIDS	\$33.89	\$72,894.62
		<u>\$174,676.77</u>

**DISBURSEMENTS**

COMPUTER SOFTWARE EQUIPMENT	15,695.04	
SUPPLIES	54,049.70	
TV,MEDICAL, INMATE CLOTHING, HAIR CUTS	15,097.63	
VOIDS	0.00	84,842.37
		<u>84,842.37</u>

BALANCE DECEMBER 31, 2023 \$89,834.40

**ACT 13 MARCELLUS BRIDGE FUND 08**

JANUARY 1, 2023 \$213,723.18

**RECEIPTS**

DEPOSITS	\$75,199.87	
VOID	\$0.00	75,199.87
		<u>288,923.05</u>

**DISBURSEMENT**

SPRING CREEK SUPERVISORS	65000.00	
TIDIOUTE BOROUGH	20692.50	
VOIDS	\$0.00	\$85,692.50
		<u>\$85,692.50</u>

DECEMBER 31, 2023 \$203,230.55

**ACT 13 MARCELLUS LEGACY OPEN SPACE FUND 10**

JANUARY 1, 2023 \$52,052.84

**RECEIPTS**

PA COMMONWEALTH ACT 13	\$45,520.99	
VOID	\$0.00	45,520.99
		<hr/>
		97573.83

**DISBURSEMENT**

TIDIOUTE CHARTER & WARREN CHAMBER C.	\$0.00	
MACKIN ENGINEER	\$8,775.00	
PA HUMANITIES COUNCIL	\$0.00	8,775.00
		<hr/>

DECEMBER 31, 2023 \$88,798.83

**SMALL COMMUNITIES - FUND 12**

BALANCE - JANUARY 1, 2023 \$74,199.09

**RECEIPTS**

HUD	140,998.81	
VOIDS	0.00	
TRANSFER FROM GENERAL FUND	0.00	
COMMONWEALTH	0.00	
CDBG	5,000.00	\$145,998.81
		<hr/>
		220,197.90

**DISBURSEMENTS**

STORMWATER PROJECT	\$0.00	
LEGAL FEES	140,998.81	
RECONSTRUCTION	0.00	
SURVEY	5,000.00	
CDBG EXSPENCE	9,807.13	
VOIDS	0.00	155,805.94
		<hr/>

BALANCE - DECEMBER 31, 2023 \$64,391.96

**HELP AMERICA VOTE ACT TITLE 11 FUND 13**

BALANCE - JANUARY 1, 2023 \$36,343.62

**RECEIPTS**

INTEREST	0.00	
DEPOSIT	0.00	0.00
		<hr/>
		\$36,343.62

**DISBURSEMENTS**

INTAB LLC.	0.00	
COMMISSIONERS REIMBURSE	\$0.00	0.00
		<hr/>

BALANCE - DECEMBER 31, 2023 \$36,343.62

**HOTEL TAX FUND-15**

BALANCE - JANUARY 1, 2023 \$26,172.04

**RECEIPTS**

ALL INCOME	268,315.78	
VOIDS	0.00	268,315.78
		<hr/>
		\$294,487.82

**DISBURSEMENTS**

WC COMMISSIONERS	\$11,072.16	
WC VISITORS BUREAU	\$252,492.63	
VOIDS	0.00	263,564.79
		<hr/>

BALANCE - DECEMBER 31, 2023 \$30,923.03

**WARREN COUNTY HOUSING TRUST FUND - FUND 16**

BALANCE - JANUARY 1, 2023		\$58,773.04
<b>RECEIPTS</b>		
DEPOSIT	\$26,576.50	
INTEREST	0.00	26,576.50
		<u>\$85,349.54</u>
<b>DISBURSEMENTS</b>		
VOIDS & DISBURSEMENTS	\$0.00	
EOC	\$48,630.22	48,630.22
		<u>48,630.22</u>
BALANCE - DECEMBER 31, 2023		<u><u>\$36,719.32</u></u>

**PROTHONOTARY AUTOMATION FEES FUND 18**

BALANCE - JANUARY 1, 2023		\$7,729.41
<b>RECEIPTS</b>		
FEES	\$6,782.31	
VOIDS	0.00	
TRANSFERS	0.00	6,782.31
		<u>\$14,511.72</u>
<b>DISBURSEMENTS</b>		
PIRRELLO	\$7,313.51	
NATIONAL PRINTING	699.90	
FEES	764.13	
CLERK OF COURTS	3,000.00	
VOIDS	0.00	11,777.54
		<u>11,777.54</u>
BALANCE - DECEMBER 31, 2023		<u><u>\$2,734.18</u></u>

**COUNTY RECORDS IMPROVEMENT FUND 19**

BALANCE - JANUARY 1, 2023		\$16,751.65
<b>RECEIPTS</b>		
RECORDING FEES	\$7,238.00	
INTEREST	0.00	7,238.00
		<u>\$23,989.65</u>
<b>DISBURSEMENTS</b>		
SCAN TEK	0.00	0.00
		<u>0.00</u>
BALANCE - DECEMBER 31, 2023		<u><u>\$23,989.65</u></u>

**EMERGENCY MANAGEMENT AGENCY FUND 20**

BALANCE - JANUARY 1, 2023 \$21,022.62

**RECIEPTS**

CHEMICAL FEES	16700	
EMPG GRANT MONEY	61255	
HAZMAT PLANNING AND RESPONSE	2099.07	
REFUND, EVENT AND DONATION	5389.2	
VOIDS	17526.62	\$102,969.89
		<u>\$123,992.51</u>

**DISBURSEMENTS**

ADVERTISING	145.33	
EQUIPMENT	4040.77	
VEHICLE FUEL AND REPAIR	9067.27	
LEPC MAIN.,SUPPLY, RESPONSE	26304.16	
MAINTENANCE	3922.2	
COMPUTER, DUES, POSTAGE	2686.62	
TRAVEL	6734.87	
OFFICE SUPPLIES	2053.28	
PROFESSIONAL AGREEMENTS	37096.36	
PAYROLL	94083.96	
EVENT EXPENCE	1743.2	
TELEPHONE & IT	1871	
VOID	16900.15	206,649.17
		<u>206,649.17</u>

BALANCE - DECEMBER 31, 2023 (\$82,656.66)

**ERAP (EMERGENCY RENTAL ASSISTANCE) FUND 23**

BALANCE - JANUARY 1, 2023 \$1,304,985.25

**RECEIPTS**

DEPOSIT	\$0.00	
VOIDS	\$0.00	
INTEREST	4,066.38	4,066.38
		<u>\$1,309,051.63</u>

**DISBURSEMENTS**

EOC	840,448.00	
HUMAN SERVICES	315,519.29	
VOIDS	0.00	1,155,967.29
		<u>1,155,967.29</u>

BALANCE - DECEMBER 31, 2023 \$153,084.34

**AMERICAN RESCUE FUND 24**

BALANCE - JANUARY 1, 2023 \$7,547,708.53

**RECEIPTS**

DEPOSIT	\$2,385,307.18	
VOIDS	\$0.00	
INTEREST	31,630.85	2,416,938.03
		<u>\$9,964,646.56</u>

**DISBURSEMENTS**

PAY ROLL	68,076.00	
CAPITAL INV.	139,801.94	
GOV. SERVICE	316,112.52	
PERSONAL PROTECTION	0.00	
PUBLIC HEALTH	8,426.09	
TRACING	19,183.03	
BROADBAND	108,581.25	
AMERICAN RESCUE	4,750,000.00	
GFA LOAN	1,750,000.00	
VOIDS	0.00	7,160,180.83
		<u>7,160,180.83</u>

BALANCE - DECEMBER 31, 2023 \$2,804,465.73

**OPIOID ABATEMENT FUND 27**

BALANCE JANUARY 1, 2023		\$40,909.52
<b>RECEIPTS</b>		
DEPOSIT	128,531.97	
INTEREST	772.87	129,304.84
		<hr/>
<b>DISBURSEMENT</b>		
DISBURSEMENT	0.00	0.00
		<hr/>
BALANCE - DECEMBER 31, 2023		<u>\$170,214.36</u>

**STATE FUNDS**

BALANCE - JANUARY 1, 2023		\$9,856.80
<b>RECEIPTS</b>		
DEPOSITS	63,212.67	
VOIDS	923.24	64,135.91
		<hr/>
		\$73,992.71
<b>DISBURSEMENTS</b>		
DEPT OF AGRICULTURE	28,328.00	
COUNTY COMMISSIONS	9,244.30	
PA GAME COMMISSION	22,964.48	
PA FISH COMMISSION	4,991.91	
BOAT	0.00	
MISCELLANEOUS (CHECK RETURNS/REFUNDS)	939.24	\$66,467.93
		<hr/>
BALANCE - DECEMBER 31, 2023		<u>\$7,524.78</u>

**HUMAN SERVICES CHECKING ACCOUNTS  
BALANCES AS OF DECEMBER 31, 2023**

GENERAL ACCOUNT		\$596,037.59
MENTAL HEALTH		\$1,523,641.48
INTELLECTUAL DISABILITIES		\$979,927.27
DRUG & ALCOHOL		\$142,308.28
EARLY INTERVENTION		\$62,253.13
HUMAN SERVICES DEVELOPMENT FUND		\$12,640.36
CHILDREN & YOUTH		\$239,657.87
CHILDREN & YOUTH SPECIAL GRANTS		\$74,545.94

**DISTRICT JUSTICES OF WARREN COUNTY  
ANNUAL STATEMENT JANUARY 1, 2023 - DECEMBER 31, 2023**

<b><u>INCOME</u></b>		
ZYDONIK-WARREN	\$49,653.21	
BAUER-CONEWANGO	36,096.50	
WOODIN - YOUNGSVILLE	36,417.21	\$122,166.92
		<hr/>

**EXPENSES**

OFFICE SUPPLIES	18,648.75	
TELEPHONE	5,772.74	
TRAVEL/SEMINARS	1,738.53	
POSTAGE	19,229.57	
UTILITIES	2,822.85	
INSURANCE- BONDING	1,025.00	
MAINTENANCE & REPAIRS	24,424.08	
LEASES	25,497.06	
CONSTABLE COSTS	2,068.68	
SALARIES - ZYDONIK	65,796.15	
SALARIES - BAUER	67,918.86	
SALARIES - WOODIN	63,845.74	298,788.01
		<hr/>

DISTRICT JUSTICES NET LOSS FOR 2023		<u>(\$176,621.09)</u>
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**SHERIFF EXECUTION**

BALANCE - JANUARY 1, 2023 \$42,036.38

**RECEIPTS**

DEPOSITS	\$206,598.45	
SERVICE CHARGE	\$0.00	
VOID CHECKS	10.00	206,608.45
		<hr/>
		\$248,644.83

**DISBURSEMENTS**

REGISTER & RECORDER	\$1,234.01	
ASSESSMENT	180.00	
TREASURER	65,494.88	
TAX CLAIM	6,829.27	
PCCD	15,296.00	
WARREN TIMES OBSERVER	0.00	
REM ABSTRACT	2,400.00	
LAWYERS	79,989.18	
NOTARY	4,555.00	
COMMONWEALTH OF PA	3,046.00	
SUGAR GROVE SEWER	10,663.39	
BANK CHARGES	121.00	
MISCELLANEOUS & SHERIFF	100.00	189,908.73
		<hr/>

BALANCE - DECEMBER 31, 2023 \$58,736.10

**SHERIFF EMPLOYEE ACCT.**

January 1, 2023 \$14,145.56

**RECEIPTS**

DEPOSIT	0.00	
TRANSFER	0.00	
INTEREST	188.43	188.43
		<hr/>
		\$14,333.99

**DISTRIBUTION**

TRANSFER TO AVOID DORMANT ACCT.	0.00	
SCHOLAR SHIPS & DONATIONS	100.00	100
		<hr/>

December 31, 2023 \$14,233.99

**SHERIFFS APPEARANCE ACCOUNT**

BALANCE - JANUARY 1, 2023 \$2,480.87

**RECEIPTS**

DEPOSITS	65,726.03	
PA SCDU	250.19	
VOIDS	95.05	
MISC	0.00	
INTEREST	\$1.29	66,072.56
		<hr/>
		\$68,553.43

**DISBURSEMENTS**

ATTORNEYS	\$4,720.57	
VARIOUS COUNTY SHERIFFS	2,214.23	
NOTARY	0.00	
WARREN COUNTY TREASURER	45,070.58	
TRANSFER FEES	12,788.00	
MISCELLANEOUS	290.36	65,083.74
		<hr/>

BALANCE - DECEMBER 31, 2023 \$3,469.69

**TAX CLAIM BUREAU**

BALANCE - JANUARY 1, 2023 \$322,771.18

**RECEIPTS**

COUNTY	\$721,865.07	
COST	249,604.00	
COMMISSIONS	140,286.46	
SCHOOL	1,586,191.42	
ROAD	357,353.71	
OVERPAYMENT OF TAXES	2,977.38	
INTEREST	0.00	
UPSET SALES	204,138.03	
REPOSITORY SALE	41,945.31	
JUDICIAL SALE	6,092.31	
CLEAN & GREEN TAX	674.56	
REDEPOSITED BOUNCED CHECKS	0.00	
MISC ADJUSTMENTS	11,558.91	3,322,687.16
		<u>\$3,645,458.34</u>

**DISBURSEMENTS**

COUNTY	\$1,102,752.93	
SCHOOL	1,579,384.99	
ROAD	355,115.39	
OVERPAYMENT OF TAXES	3,228.89	
UPSET SALE	104,798.34	
JUDICIAL SALE	36,656.90	
REPOSITORY	7,728.06	
CLEAN & GREEN FEES	674.56	
BANK SERVICE CHARGES	0.00	
BOUNCED CHECKS	18,427.99	
MISC ADJ.	0.00	3,208,768.05
		<u>3,208,768.05</u>

BALANCE - DECEMBER 31, 2023 \$436,690.29

**RESERVE ACCOUNT**

BALANCE JANUARY 1, 2023 \$1,248,055.99

**RECEIPTS**

DEPOSIT	\$500,842.55	
VOID	\$0.00	
INTEREST	\$41,018.46	\$541,861.01
		<u>\$1,789,917.00</u>

**DISBURSEMENT**

DISBURSEMENT	\$0.00	
VOID	\$0.00	
LOAN TO PAY COUNTY BILLS	\$0.00	\$0.00
		<u>\$0.00</u>

BALANCE DECEMBER 31, 2023 \$1,789,917.00

**SHERIFF SPECIAL ACCT.**

January 1, 2023 \$19,672.57

**RECEIPTS**

INTEREST	0	
VOIDS	0	
DONATIONS	12582.28	12,582.28
		<u>\$32,254.85</u>

**DISTRIBUTION**

DUI ADVERTISING	0.00	
ITEMS FOR OLLIE & RAFFLES	1,723.02	
TRAINING	0.00	1,723.02
		<u>1,723.02</u>

December 31, 2023 \$30,531.83

**RESTITUTION/FINES & COSTS**

BALANCE - JANUARAY 1, 2023 \$167,589.97

**RECEIPTS**

MISC	2,223.72	
FINES	168,434.27	
COSTS/FEES	639,585.19	
RESTITUTION	163,969.24	
ADJUSTMENTS	77.10	974,289.52
		<u>1,141,879.49</u>

**DISBURSEMENTS**

RESTITUTION	\$154,327.12	
ADJUSTMENTS	0.00	
FAMILY SERVICES	446.69	
AUTOMATION FEES	0.00	
JUVENILE RESTITUTION	1,706.49	
PA DEPT OF REVENUE	251,076.19	
HUMAN SERVICES	0.00	
WARREN COUNTY	485,520.06	
WARREN BORO	7,914.85	
WARREN CITY	1,458.66	
CLERK OF COURTS	1,676.04	
JUVENILE PROBATION	673.66	
PROTHONOTARY	6,233.73	
WC SCHOOL	0.00	
SHERIFF	15,352.86	
DUI	136,364.45	
TOWNSHIPS & BOROS	9,387.74	1,072,138.54
		<u>1,072,138.54</u>

ENDING BALANCE DECEMBER 31, 2023 \$69,740.95

**COUNSELING FUND/ ORPHANS COURT**

BALANCE JANUARY 1, 2023 \$16,273.74

**RECEIPTS**

DEPOSITS	1012.00	
INTEREST	8.39	1020.39
		<u>\$17,294.13</u>

DISBURSEMENT	75.00	75.00
		<u>75.00</u>

BALANCE DECEMBER 31, 2023 \$17,219.13

**RECORDER OF DEEDS IMPROVEMENT**

BALANCE JANUARY 1, 2023 \$158,480.61

**RECIEPTS**

DEPOSIT	0	
INTEREST	1090.36	1090.36
		<u>\$159,570.97</u>

**DISBURSEMENT**

OFFICE SUPPLY	513.38	
COMPUTER	1857.98	
SCANNING	28,608.90	30,980.26
		<u>30,980.26</u>

BALANCE DECEMBER 31, 2023 \$128,590.71

**REGISTER & RECORDER**

BALANCE - JANUARY 1, 2023 \$160,208.97

**RECEIPTS**

AFFORDABLE HOUSING	26,634.00	
ESCROW	6,352.77	
COPIES	10,886.50	
INHERITANCE TAX	4,603,064.45	
ORPHANS COURT	3,732.25	
RT TAX	1,961,048.91	
RECORDS IMPROVEMENT	18,040.00	
REGISTER OF WILLS	43,969.50	
STATE TAX	131,693.00	
COMMISSIONS	94,741.55	
FINANCIAL STATEMENT	300.00	
MARRIAGE FEES	4,161.50	
MISC & VOIDS	7,305.72	
		<u>6,911,930.15</u>
		\$7,072,139.12

**DISBURSEMENTS**

RT TAX TO STATE	\$963,969.69	
RECORDER OF DEEDS	124,142.36	
ORPHANS COURT	12,471.75	
TOWNSHIPS	370,064.04	
BOROUGHES	26,113.92	
CITY	105,482.95	
SCHOOLS	495,418.31	
WARREN COMMISSIONERS	196,517.37	
SERVICE CHARGES	725.31	
COMMISSION - COUNTY FOR INHERITANCE TAX	46,424.57	
MISCELLANEOUS	14,750.71	
INHERITANCE TAX TO STATE	4,556,639.88	
		<u>6,912,720.86</u>

BALANCE - DECEMBER 31, 2023 \$159,418.26

**JAIL COMMISSARY**

BALANCE - JANUARY 1, 2023 \$66,075.58

**RECEIPTS**

DEPOSITS	\$380,155.63	
DSI	\$0.00	
VOIDS	\$19,750.90	
INTEREST/ADDITION	5,243.08	
		<u>405,149.61</u>
		\$471,225.19

**DISBURSEMENTS**

JAIL ADMIN REVENUE TO COMMISSIONERS	\$137,849.66	
VOID	\$23,560.14	
OASIS MANAGEMENT SYSTEMS INC	\$104,429.54	
ITI TELEPHONE	1,710.00	
INMATE FINANCIAL	20,203.45	
WC COMMISSIONERS & COMMISSIONS	81,199.50	
EMAIL FEE/COMMISSION SETTLEMENT	812.50	
IC SOLUTIONS (PHONE DEBIT TIME)	23,880.05	
BANK FEES	3,938.04	
COLLECTIONS	10,002.30	
TRINITY	984.91	
NUMI DEBITS	8,237.22	
		<u>416,807.31</u>

BALANCE - DECEMBER 31, 2023 \$54,417.88

**WARREN COUNTY EMPLOYEES PENSION PLAN**  
**STATEMENT OF CHANGES IN ASSETS**

COST BALANCE - JANUARY 1, 2023		\$36,700,961.00
<b>ADDITIONS</b>		
MEMBER CONTRIBUTION	\$941,584.00	
COUNTY CONTRIBUTION	497,537.00	
INVESTMENT INCOME:		
INTEREST	3,713.00	
DIVIDENDS	866,451.00	
NET INCREASE(DECREASE) IN THE FAIR VALUE OF I	4,492,499.00	
INVESTMENT EXPENSE		
DIVIDENDS	(63,844.00)	
OTHER CASH ACTIVITY	(1,129.00)	
		<u>6,736,811.00</u>
		\$43,437,772.00
<b>DELETIONS</b>		
BENEFITS	\$2,668,289.00	
ADMINISTRATIVE EXPENSES	17,800.00	
REFUND OF CONTRIBUTIONS	318,935.00	
DEATH BENEFITS	141.00	
NET INCREASE(DECREASE) IN ASSETS		<u>3,005,165.00</u>
NET ASSETS- DECEMBER 31, 2023		<u><u>\$40,432,607.00</u></u>

**WARREN COUNTY EMPLOYEES PENSION PLAN**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**MARKET VALUE**

**ASSETS**

CASH & SHORT TERM INVESTMENTS		
RECEIVABLES		\$983,563.97
<b>INVESTMENTS:</b>		
US GOVERNMENT OBLIGATIONS	\$0.00	
EQUITY FUNDS	15,203,853.44	
COMMON STOCKS	10,650,421.84	
FOREIGN STOCK	839,221.16	
OTHER FIXED INCOME(NON-RATED)	10,761,293.62	
ACCRUED INCOME	35,432.89	
ASSET BACKED	0.00	
REFUNDS PAYABLE & OTHER	1,958,820.15	
		<u>39,449,043.10</u>
		\$40,432,607.07

**LIABILITIES**

RETIRED MEMBERS RESERVE ACCOUNT	\$22,340,260.00	
MEMBERS ANNUITY RESERVE ACCOUNT	10,754,107.00	
FUTURE BENEFIT ACCRUALS	5,719,601.00	
VESTED PLAN BENEFITS	5,825,507.00	
NON-VESTED PLAN BENEFITS	409,768.00	
TERMINATED VESTED BENEFITS	1,516,235.00	
		<u>46,565,478.00</u>
FUND BALANCE		<u>(6,132,870.93)</u>
TOTAL LIABILITIES & FUND BALANCE		<u><u>\$ 40,432,607.07</u></u>

**PROTHONOTARY ESCROW**

BALANCE - JANUARY 1, 2023 \$59,938.29

**RECEIPTS**

ESCROW PAID IN	\$9,997.00	
TRANSFER TO ERIE BANK & CLOSE PNC BANK	\$59,525.01	
INTEREST	1,087.00	70,609.01
		<u>\$130,547.30</u>

**DISBURSEMENTS**

ESCROW PAID OUT	\$5,708.00	
SERVICE FEES	\$761.07	
TRANSFER FROM PNC BANK TO ERIE BANK	\$59,525.01	
BEAVER REPORTING	1,250.00	67,244.08
		<u>67,244.08</u>

BALANCE - DECEMBER 31, 2023 IN ERIE BANK, PNC CLOSED \$63,303.22

**PROTHONOTARY CHECKING**

BALANCE - JANUARY 1, 2023 \$4,773.37

**RECEIPTS**

DEPOSITS	\$100,691.63	
REFUND OF BANK FEES	\$0.00	
MISC- VOIDS	0.00	
TRANSFER IN	0.00	
INTEREST	75.79	100,767.42
		<u>\$105,540.79</u>

**DISBURSEMENTS**

TREASURER	\$64,702.04	
PA. DEPT REVENUE	19,409.31	
AOPC	550.80	
BAR ASSOCIATION	1,530.00	
SHERIFF DEPT.	3,008.15	
AUTOMATION FEES	5,106.27	
INTEREST WITHHOLDING	16.90	
BANK FEE	759.94	
MISC & TRANSFER OUT & COURT ADMIN	427.20	95,510.61
		<u>95,510.61</u>

BALANCE - DECEMBER 31, 2023 \$10,030.18

**CLERK OF COURTS ESCROW**

BALANCE - JANUARY 1, 2023 \$43,946.64

**RECEIPTS**

BAIL	\$13,045.25	
INTEREST	0.00	
TRANSFER	0.00	13,045.25
		<u>\$56,991.89</u>

**DISBURSEMENTS**

BAIL	\$4,641.50	
BANK SERVICE FEES	\$0.00	
COLLECTIONS	0.00	
INTEREST	0.00	4,641.50
		<u>4,641.50</u>

BALANCE DECEMBER 31, 2023 \$52,350.39

**HUMAN SERVICES ACCOUNTS**  
**FISCAL YEAR - JULY 1, 2022 TO JUNE 30, 2023**

**MENTAL HEALTH PROGRAM**

BALANCE - JULY 1, 2022		\$767,980.62
RECEIPTS		
FEDERAL	\$343,162.00	
STATE	1,392,495.00	
COUNTY	78,374.67	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	1,435,946.08	3,249,977.75
		\$4,017,958.37
DISBURSEMENTS		2,759,755.25
BALANCE - JUNE 30, 2023		\$1,258,203.12

**INTELLECTUAL DISABILITIES**

BALANCE - JULY 1, 2022		\$440,031.52
RECEIPTS		
FEDERAL	\$240,705.00	
STATE	1,072,486.00	
COUNTY	37,624.54	
DHS INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	361,046.07	1,711,861.61
		\$2,151,893.13
DISBURSEMENTS		1,460,857.18
BALANCE - JUNE 30, 2023		\$691,035.95

**DRUG & ALCOHOL PROGRAM**

BALANCE - JULY 1, 2022		\$176,626.17
RECEIPTS		
FEDERAL	\$323,843.34	
STATE	383,011.00	
COUNTY	13,345.36	
DHS INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	162,623.13	882,822.83
		\$1,059,449.00
DISBURSEMENTS		957,824.94
BALANCE - JUNE 30, 2023		\$101,624.06

**HUMAN SERVICE DEVELOPMENT FUND**

BALANCE - JULY 1, 2022		\$12,301.77
RECEIPTS		
FEDERAL	\$0.00	
STATE	50,000.00	
COUNTY	0.00	
DHS INTER-PROGRAM	0.00	
NON GOVERNMENT	98.03	<u>50,098.03</u>
		\$62,399.80
DISBURSEMENTS		47,301.67
BALANCE - JUNE 30, 2023		<u><u>\$15,098.13</u></u>

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**WARREN COUNTY CHILDREN & YOUTH**

BALANCE - JULY 1, 2022		\$306,401.03
RECEIPTS		
FEDERAL	\$666,085.03	
STATE	2,162,442.00	
COUNTY	787,984.88	
DHS INTER-PROGRAM	23,787.07	
NON-GOVERNMENTAL	37,406.77	<u>3,677,705.75</u>
		\$3,984,106.78
DISBURSEMENTS		3,852,007.30
BALANCE - JUNE 30, 2023		<u><u>\$132,099.48</u></u>

**HUMAN SERVICES SPECIAL GRANTS**

BALANCE - JULY 1, 2022		\$6,964.32
RECEIPTS		
FEDERAL	\$76,142.97	
STATE	410,168.73	
COUNTY	70,633.74	
DHS INTER-PROGRAM	2,344.22	
NON-GOVERNMENTAL	471.16	<u>559,760.82</u>
		\$566,725.14
DISBURSEMENTS		553,811.25
BALANCE - JUNE 30, 2023		<u><u>\$12,913.89</u></u>

**EARLY INTERVENTION**

BALANCE - JULY 1, 2022		\$88,565.82
RECEIPTS		
FEDERAL	\$159,916.32	
STATE	418,237.00	
COUNTY	45,929.28	
INTER-PROGRAM	0.00	
NON-GOVERNMENTAL	1,998.89	626,081.49
		<u>\$714,647.31</u>
DISBURSEMENTS		614,453.17
BALANCE - JUNE 30, 2023		<u><u>\$100,194.14</u></u>

**HUMAN SERVICES GENERAL ACCOUNT**

BALANCE - JULY 1, 2022		\$211,389.58
RECEIPTS		
FEDERAL	\$0.00	
STATE	0.00	
COUNTY	1,019,335.09	
DHS INTERPROGRAM	5,032,714.23	
NON-GOVERNMENT	118,645.98	6,170,695.30
		<u>\$6,382,084.88</u>
DISBURSEMENTS		5,958,256.39
BALANCE - JUNE 30, 2023		<u><u>\$423,828.49</u></u>

**WARREN COUNTY ENDOWMENT FUND AGENCY ACCOUNTS**

**WALTER V. HODGES FUND**

BALANCE - JANUARY 1, 2023 \$81,679.47

RECEIPTS

INTEREST/ DIVIDENDS	\$2,427.78	
CAPITAL GAIN	\$2,592.67	
DEPOSITS	\$0.00	\$5,020.45
		<u>\$86,699.92</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$723.85	
CAPITAL LOSS	\$0.00	\$723.85
		<u>\$723.85</u>

BALANCE DECEMBER 31,2023 (COST) \$85,976.07

*UNREALIZED GAIN (LOSS)* \$6,782.08

BALANCE DECEMBER 31, 2023 (MARKET) \$92,758.15

PRINCIPAL	\$81,679.47	
INCOME	\$11,078.68	

**ROUSE ROAD FUND**

BALANCE JANUARY 1, 2023 \$94,187.00

RECEIPTS

INTEREST/DIVIDENDS	\$2,802.24	
CAPITAL GAIN	\$3,094.84	
DEPOSITS	\$0.00	\$5,897.08
		<u>\$100,084.08</u>

DISBURSEMENTS

DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$832.56	
CAPITAL LOSS	\$0.00	\$832.56
		<u>\$832.56</u>

BALANCE DECEMBER 31,2023 (COST) \$99,251.52

*UNREALIZED GAIN (LOSS)* \$7,500.53

BALANCE DECEMBER 31, 2023 (MARKET) \$106,752.05

PRINCIPAL	\$94,187.00	
INCOME	\$12,565.05	

**ROUSE POOR FUND**

BALANCE JANUARY 1, 2023		<u>\$1,216,433.34</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$36,191.24	
CAPITAL GAIN	\$39,970.12	
DEPOSITS	\$0.00	\$76,161.36
		<u>\$1,292,594.70</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$10,752.75	
CAPITAL LOSS	\$0.00	\$10,752.75
		<u>\$10,752.75</u>
BALANCE DECEMBER 31, 2023 (COST)		\$1,281,841.95
UNREALIZED GAIN (LOSS)		<u>\$96,870.08</u>
BALANCE DECEMBER 31, 2023 (MARKET)		<u>\$1,378,712.03</u>
PRINCIPAL	\$1,216,433.34	
INCOME	\$162,278.69	

**MARY LOUISE AVERILL FUND**

BALANCE JANUARY 1, 2023		<u>\$12,615.03</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$374.96	
CAPITAL GAIN	\$400.42	
DEPOSITS	\$0.00	\$775.38
		<u>\$13,390.41</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$111.80	
CAPITAL LOSS	\$0.00	\$111.80
		<u>\$111.80</u>
BALANCE DECEMBER 31, 2023 (COST)		\$13,278.61
UNREALIZED GAIN (LOSS)		<u>\$1,047.47</u>
BALANCE DECEMBER 31, 2023 (MARKET)		<u>\$14,326.08</u>
PRINCIPAL	\$12,615.03	
INCOME	\$1,711.05	

**OTTO G. KNOPF FUND**

BALANCE JANUARY 1, 2023		<u>\$67,053.75</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,975.99	
CAPITAL GAIN	\$2,110.52	
DEPOSITS	\$500.00	\$4,586.51
		<u>\$71,640.26</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$1,500.00	
FIDUCIARY FEES	\$589.33	
CAPITAL LOSS	\$0.00	\$2,089.33
		<u>\$69,550.93</u>
BALANCE DECEMBER 31,2023 (COST)		\$69,550.93
UNREALIZED GAIN (LOSS)		<u>\$5,522.74</u>
BALANCE DECEMBER 31, 2023 (MARKET)		<u>\$75,073.67</u>
PRINCIPAL	\$67,053.75	
INCOME	\$8,019.92	

**LEVI SMITH FUND**

BALANCE JANUARY 1, 2023		<u>\$53,853.65</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$1,600.70	
CAPITAL GAIN	\$1,709.43	
DEPOSITS	\$0.00	\$3,310.13
		<u>\$57,163.78</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$477.27	
CAPITAL LOSS	\$0.00	\$477.27
		<u>\$56,686.51</u>
BALANCE DECEMBER 31,2023 (COST)		\$56,686.51
UNREALIZED GAIN (LOSS)		<u>\$4,471.62</u>
BALANCE DECEMBER 31, 2023 (MARKET)		<u>\$61,158.13</u>
PRINCIPAL	\$53,853.65	
INCOME	\$7,304.48	

**OTIS F. HOFFMAN FUND**

BALANCE JANUARY 1, 2023		<u>\$954,710.22</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$27,755.38	
CAPITAL GAIN	\$29,532.09	
DEPOSITS	\$15,985.28	\$73,272.75
		<u>\$1,027,982.97</u>
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$57,198.48	
FIDUCIARY FEES	\$8,308.30	
CAPITAL LOSS	\$0.00	\$65,506.78
		<u>\$962,476.19</u>
BALANCE DECEMBER 31,2023 (COST)		\$962,476.19
UNREALIZED GAIN (LOSS)		\$77,894.83
BALANCE DECEMBER 31, 2023 (MARKET)		<u>\$1,040,371.02</u>
PRINCIPAL	\$954,710.22	
INCOME	\$85,660.80	

**EZRA TRIM FUND**

BALANCE JANUARY 1, 2023		<u>\$92,022.73</u>
<b><u>RECEIPTS</u></b>		
INTEREST/DIVIDENDS	\$2,735.20	
CAPITAL GAIN	\$2,920.99	
DEPOSITS	\$0.00	\$5,656.19
		<u>\$97,678.92</u>
<b><u>DISBURSEMENTS</u></b>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$815.52	
CAPITAL LOSS	\$0.00	\$815.52
		<u>\$96,863.40</u>
BALANCE DECEMBER 31,2023 (COST)		\$96,863.40
UNREALIZED GAIN (LOSS)		<u>\$7,640.91</u>
BALANCE DECEMBER 31, 2023 (MARKET)		<u>\$104,504.31</u>
PRINCIPAL	\$92,022.73	
INCOME	\$12,481.58	

**JH DEFREES DISCRETIONARY FUND**

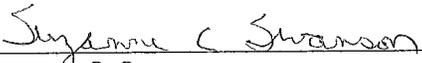
BALANCE JANUARY 1, 2023		<u>\$93,881.04</u>
<u>RECEIPTS</u>		
INTEREST/DIVIDENDS	\$2,790.43	
CAPITAL GAINS	\$2,979.97	
DEPOSITS	\$0.00	\$5,770.40
		<u>\$99,651.44</u>
<u>DISBURSEMENTS</u>		
DISTRIBUTIONS	\$0.00	
FIDUCIARY FEES	\$832.00	
CAPITAL LOSS	\$0.00	\$832.00
		<u>\$832.00</u>
BALANCE DECEMBER 31,2023 (COST)		\$98,819.44
UNREALIZED GAIN (LOSS)		<u>\$7,795.21</u>
BALANCE DECEMBER 31, 2023 (MARKET)		<u>\$106,614.65</u>
PRINCIPAL	\$93,881.04	
INCOME	\$12,733.61	

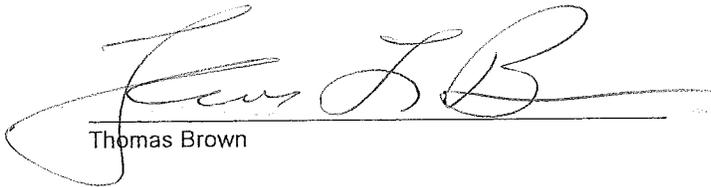
WARREN COUNTY AUDITORS REPORT FOR THE YEAR ENDING DECEMBER 31, 2023

TO: The Honorable Maureen A. Skerda, President Judge of the Court of Common Pleas,  
of the County of Warren, Pennsylvania 16365

We, the undersigned Auditors of Warren County represent:

That in pursuance of the Act of Assembly No. 130, entitled "An Act relating to the Counties of the third and eighth class (inclusive) known as the County Code, approved August 9, 1955," met in the Courthouse in Warren, Pennsylvania, January 2, 2024 and audited several accounts of the County Commissioners, County Treasurer, District Judges, Sheriff, Register of Wills, Recorder of Deeds, Clerk of Orphans Court, Domestic Relations, Probation, Department of Human Services, accounts and made a financial report to the Commonwealth of Pennsylvania as required by law and the following is a true and correct statement of these accounts to the best of our knowledge, information and belief.....

  
\_\_\_\_\_  
Suzanne C. Swanson

  
\_\_\_\_\_  
Thomas Brown

  
\_\_\_\_\_  
Heleena A. Swanson

  
Sworn and Subscribed before me

This day of \_\_\_\_\_ 2024  
My Commission Expires on the  
First Monday of January, 2026